

LEGISLATIVE AUDITOR
STATE OF LOUISIANA



UNIVERSITY OF LOUISIANA AT MONROE

UNIVERSITY OF LOUISIANA SYSTEM
STATE OF LOUISIANA

MANAGEMENT LETTER
ISSUED NOVEMBER 24, 2004

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

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STEVE J. THERIOT, CPA
LEGISLATIVE AUDITOR

OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET
POST OFFICE BOX 94397
TELEPHONE: (225) 339-3800
FACSIMILE: (225) 339-3870
www.la.state.la.us

November 9, 2004

UNIVERSITY OF LOUISIANA AT MONROE
UNIVERSITY OF LOUISIANA SYSTEM
STATE OF LOUISIANA
Monroe, Louisiana

As part of our audit of the University of Louisiana System's financial statements for the year ended June 30, 2004, we considered the University of Louisiana at Monroe's internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the System's financial statements; and we tested the university's compliance with laws and regulations that could have a direct and material effect on the System's financial statements as required by *Government Auditing Standards*. In addition, we considered the University of Louisiana at Monroe's internal control over compliance with requirements that could have a direct and material effect on a major federal program, as defined in the Single Audit of the State of Louisiana, and we tested the university's compliance with laws and regulations that could have a direct and material effect on the major federal programs as required by the U.S. Office of Management and Budget Circular A-133.

The financial information provided to the University of Louisiana System by the University of Louisiana at Monroe is not audited or reviewed by us, and, accordingly, we do not express an opinion on the financial information. The university's accounts are an integral part of the University of Louisiana System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

In our prior audit report on the University of Louisiana at Monroe for the year ended June 30, 2002, we reported findings on ineffective control procedures for grant accounting, bookstore control weaknesses, and the lack of a disaster recovery plan. These findings have been resolved by management.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this management letter or in the Single Audit Report of the State of Louisiana.

LEGISLATIVE AUDITOR

UNIVERSITY OF LOUISIANA AT MONROE
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Management Letter, Dated November 9, 2004
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This letter is intended for the information and use of the university and its management and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Steve J. Theriot", written over a faint, illegible printed name.

Steve J. Theriot, CPA
Legislative Auditor

WMS:WJR:AJR:dl

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